

Taxation statistics 2009–10

Table 2: Capital gains tax

Net capital gains subject to tax, by entity and taxable income, 2009-10 income year¹

Notes:

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2009-10 income year were sourced from 2010 individual, company and fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of CGT statistics' section in the 'Capital gains tax' chapter of *Taxation statistics 2009-10*.
- 2 Tax payable on net capital gains is estimated on an average tax rate basis, that is $\text{Tax payable} = [(\text{Net tax}/\text{Taxable income}) * \text{Net capital gain}]$. Prior to the 2007 08 year publication, CGT calculations for companies and funds were found to be in error (gross tax was used rather than net tax). Therefore, caution should be taken in making comparisons between the data in previous editions of *Taxation statistics*.

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		Non-taxable	Less than \$20,001	\$20,001-\$50,000	\$50,001- \$60,000	\$60,001-\$100,000	\$100,001- \$500,000
Individual							
Number with CGT	no.	116,530	16,390	141,370	41,260	121,235	98,855
Individuals	no.	3,274,060	614,995	4,396,795	1,070,045	2,135,850	862,170
Taxpayers with capital gains	%	3.6	2.7	3.2	3.9	5.7	11.5
Net capital gains	\$	629,873,294	124,787,268	1,237,030,071	428,035,620	1,782,233,073	3,901,372,342
Tax payable on gains ²	\$	0	6,903,555	137,783,480	81,590,995	420,098,248	1,283,261,688
Company							
Number with CGT	no.	5,985	1,615	1,290	320	1,010	3,020
Company	no.	475,370	128,165	47,800	9,935	26,950	61,515
Taxpayers with capital gains	%	1.3	1.3	2.7	3.2	3.7	4.9
Net capital gains	\$	1,121,460,109	53,002,354	55,878,550	14,869,842	61,806,564	387,068,087
Tax payable on gains ²	\$	0	13,667,299	15,363,726	4,058,931	16,786,178	105,277,297
Funds							
Number with CGT	no.	26,435	7,505	9,325	3,145	6,815	7,665
Funds	no.	173,195	66,910	52,745	17,455	34,245	32,380
Taxpayers with capital gains	%	15.3	11.2	17.7	18.0	19.9	23.7
Net capital gains	\$	871,765,364	63,753,146	147,816,334	59,786,146	229,833,543	542,389,830
Tax payable on gains ²	\$	0	7,754,877	16,838,406	6,548,143	22,639,199	65,085,240

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		\$500,001- \$1,000,000	\$1,000,001- \$5,000,000	\$5,000,001 or more	Total taxable	Total
Individual						
Number with CGT	no.	4,140	1,935	180	425,370	541,900
Individuals	no.	19,070	6,685	360	9,105,970	12,380,030
Taxpayers with capital gains	%	21.7	28.9	50.0	4.7	4.4
Net capital gains	\$	674,415,590	1,184,537,846	1,016,374,843	10,348,786,653	10,978,659,947
Tax payable on gains ²	\$	286,136,037	533,073,193	459,053,221	3,207,900,417	3,207,900,417
Company						
Number with CGT	no.	815	805	315	9,190	15,175
Company	no.	13,260	11,415	2,795	301,835	777,205
Taxpayers with capital gains	%	6.1	7.1	11.3	3.0	2.0
Net capital gains	\$	258,944,680	612,793,764	4,602,887,845	6,047,251,686	7,168,711,795
Tax payable on gains ²	\$	71,922,670	168,929,626	1,303,145,193	1,699,150,920	1,699,150,920
Funds						
Number with CGT	no.	200	75	15	34,755	61,190
Funds	no.	380	160	225	204,500	377,695
Taxpayers with capital gains	%	52.6	46.9	6.7	17.0	16.2
Net capital gains	\$	88,793,540	100,290,525	51,346,499	1,284,009,563	2,155,774,927
Tax payable on gains ²	\$	11,284,941	13,329,898	4,263,384	147,744,088	147,744,088